



TRANSIENT OCCUPANCY TAX REPORT (TOT)

Fiscal Year 2020-2021

REPORT PERIOD: Collections through June 2021
TAX RATE: 12 Percent

STATISTICS: TOT/NVTID Collections – TOT Budget to Actual Revenues
City TOT Revenue History
Fiscal Monthly TOT Revenues
Monthly Occupancy Rates – All Types
Average Monthly Rates – All Types

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Angela Madrigal, Senior Account Clerk

DATE: August 10, 2021

City of Calistoga

CHART 1

Transient Occupancy Tax/NVTID Revenues
Cash Flow Actuals and Projections
Fiscal Year 2020-21

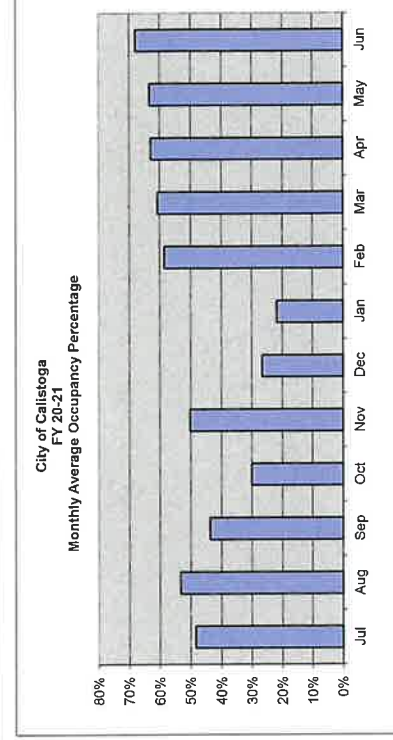
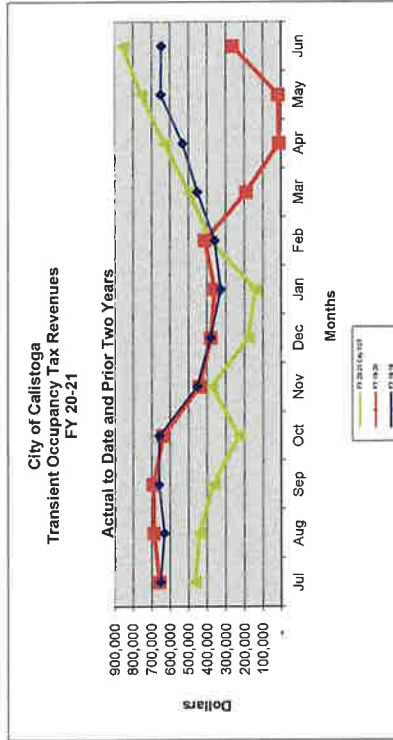
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
TOT & NVTID Revenues													
Average Number of Rooms	747												
FY 20-21 City TOT	12%	467,528	442,942	387,526	230,385	181,142	141,879	381,813	495,687	631,425	757,082	857,082	5,332,147
NVTID Tax													
Local TID Allocation (25%)	19,480	18,456	15,314	9,599	15,736	7,548	5,912	15,909	20,654	26,309	31,545	35,712	222,173
County TID Allocation (74%)	57,662	54,629	45,328	28,414	46,578	22,341	17,498	47,090	61,135	77,876	93,373	105,707	657,631
City Administration (1%)	779	738	613	394	629	302	236	636	826	1,052	1,262	1,428	8,887
Total NVTID Tax	77,921	73,824	61,264	38,398	62,943	30,190	23,647	63,635	82,614	105,238	126,180	142,847	888,691

Occupancy and Daily Rates

Room Nights Available	22,278	21,266	20,130	22,041	20,970	21,074	22,940	20,720	21,731	21,274	22,661	23,880	260,965
Room Nights Rented	10,764	11,306	8,791	6,632	10,505	5,589	4,999	12,112	13,178	13,372	14,335	16,199	127,782
Average Occupancy Percentage	48%	53%	44%	30%	50%	27%	22%	58%	61%	63%	63%	68%	49%
Average Room Rate	\$ 361.95	\$ 326.48	\$ 348.39	\$ 289.49	\$ 299.58	\$ 270.09	\$ 236.51	\$ 262.70	\$ 313.46	\$ 393.50	\$ 440.11	\$ 440.91	\$ 347.74

Estimates & Projections

City Transient Occupancy Tax	July	August	September	October	November	December	January	February	March	April	May	June	Total
Prior Years Actuals													
FY 19-20	744	657,343	687,565	690,947	637,543	440,202	379,517	359,945	189,115	10,573	14,895	263,139	4,742,848
FY 18-19	755	652,201	631,467	661,126	659,689	453,880	384,313	328,601	452,901	532,280	650,402	646,663	6,414,815
FY 17-18	764	629,055	601,544	677,455	308,815	426,549	296,089	299,624	427,834	521,416	619,821	624,449	5,893,856
FY 16-17	764	616,130	595,142	644,986	633,178	448,384	353,219	293,023	413,561	488,598	583,094	560,016	5,952,906
FY 15-16	764	565,359	568,714	600,312	627,462	425,329	314,063	278,577	385,039	498,805	533,365	502,160	5,622,939
FY 14-15	690	477,303	529,669	478,000	508,160	380,139	273,788	239,895	363,591	439,751	538,127	503,566	5,037,134
FY 13-14	690	444,939	488,018	465,346	470,670	344,176	229,605	232,236	318,561	372,410	428,990	431,077	4,458,456
FY 12-13	692	406,000	422,807	425,369	411,105	284,727	187,041	210,635	295,168	318,797	383,319	396,744	3,950,623
FY 11-12	692	411,037	394,409	418,832	399,283	256,691	208,670	171,854	218,588	257,380	303,037	343,761	3,764,680
FY 10-11	692	351,488	364,842	369,985	382,464	241,116	183,018	151,838	225,227	284,421	321,785	372,828	3,431,506
FY 09-10	692	309,043	332,157	347,058	348,903	217,338	151,063	131,104	193,927	209,149	237,468	307,171	3,062,370
TOT Revenues - Average of Eleven Years	501,809	510,576	525,402	489,754	356,230	279,205	240,988	282,437	321,593	364,323	429,521	454,529	4,756,366
Percent of Total Annual	10.6%	10.7%	11.0%	10.3%	7.5%	5.9%	5.1%	5.9%	6.8%	7.7%	9.0%	9.6%	100.0%
Original Adopted Budget Estimate	67,177	65,041	67,435	135,236	92,592	78,400	101,145	147,344	230,980	327,352	466,663	497,122	2,276,487
Revised Estimate 01/01/21	467,528	442,942	367,526	230,385	377,656	181,142	141,879	381,447	484,082	475,000	491,663	522,122	4,563,372
Actual TOT Revenue	0	(0)	467,528	367,526	230,385	377,656	181,142	141,879	381,447	495,687	631,425	757,082	5,332,147
Difference from Latest Estimate	0	(0)	(0)	(0)	0	0	0	366	11,605	156,425	265,419	334,960	768,775



City of Callistoga
City Transient Occupancy Tax Revenues [1] [2]

CHART 2

	By Fiscal Years										Completed FY Years Average			Percent of Total Year						
	FY 12-13	% Change	FY 13-14	% Change	FY 14-15	% Change	FY 15-16	% Change	FY 16-17	% Change	FY 17-18	% Change	FY 18-19	% Change	FY 20-21	% Change	Mth	Qtr	Semr	
July	406,000	-1.2%	444,939	9.6%	477,303	7.3%	565,359	18.4%	616,130	9.0%	629,055	2.1%	652,201	3.7%	657,343	0.8%	448,359	10.4%	10.4%	10.4%
August	422,807	7.2%	488,018	15.4%	529,669	8.5%	568,714	7.4%	595,142	4.6%	601,544	1.1%	631,467	5.0%	642,942	1.8%	460,520	10.7%	10.7%	10.7%
September	425,369	1.6%	465,346	9.4%	478,000	2.7%	600,312	25.6%	644,986	7.4%	677,455	5.0%	681,126	-2.4%	690,947	1.4%	465,089	10.7%	10.7%	31.8%
October	411,165	3.0%	470,670	14.5%	506,160	8.0%	627,462	23.9%	633,178	0.9%	608,615	-51.2%	659,689	11.3%	637,543	-3.4%	430,239	10.0%	10.0%	10.0%
November	284,727	10.9%	344,176	20.9%	380,139	10.4%	425,329	11.9%	446,384	5.4%	426,549	-4.9%	453,880	6.4%	440,202	-3.0%	319,784	7.4%	7.4%	22.9%
December	208,911	0.1%	229,605	9.9%	273,789	19.2%	314,063	14.7%	353,219	12.5%	385,089	9.0%	384,313	-0.2%	379,517	-1.2%	238,987	5.5%	5.5%	54.7%
January	187,041	8.9%	230,428	23.2%	239,835	4.1%	278,577	16.2%	273,023	-2.0%	298,624	9.4%	328,601	10.0%	359,945	9.5%	255,087	4.7%	4.7%	17.6%
February	210,635	-3.6%	232,236	10.3%	239,163	3.1%	323,754	36.1%	343,475	6.1%	363,206	5.7%	361,292	-0.5%	412,064	14.1%	266,425	5.9%	5.9%	17.6%
March	295,168	14.7%	318,561	7.9%	363,591	14.1%	385,039	5.9%	413,561	7.4%	427,834	3.5%	452,901	5.9%	488,115	-58.2%	300,617	7.0%	7.0%	17.6%
April	318,797	5.2%	372,410	16.8%	439,751	18.1%	498,805	13.4%	488,598	-2.0%	521,416	6.7%	532,280	2.1%	10,573	-98.0%	346,865	8.0%	8.0%	17.6%
May	385,319	11.5%	428,980	11.5%	536,127	25.4%	533,365	-0.9%	583,094	9.3%	619,821	6.3%	650,402	4.9%	14,895	-97.7%	411,158	9.0%	9.0%	17.6%
June	396,744	4.1%	431,077	8.7%	503,586	16.5%	502,160	-0.3%	560,016	11.5%	624,459	11.5%	646,663	3.6%	263,139	-59.3%	438,015	10.1%	10.1%	27.7%
Annual Totals	3,850,623	4.9%	4,456,456	12.8%	5,037,134	13.0%	5,622,939	11.6%	5,952,806	5.9%	5,883,856	-1.2%	6,414,815	9.0%	4,742,848	-26.1%	4,318,175	100.0%	100.0%	100.0%

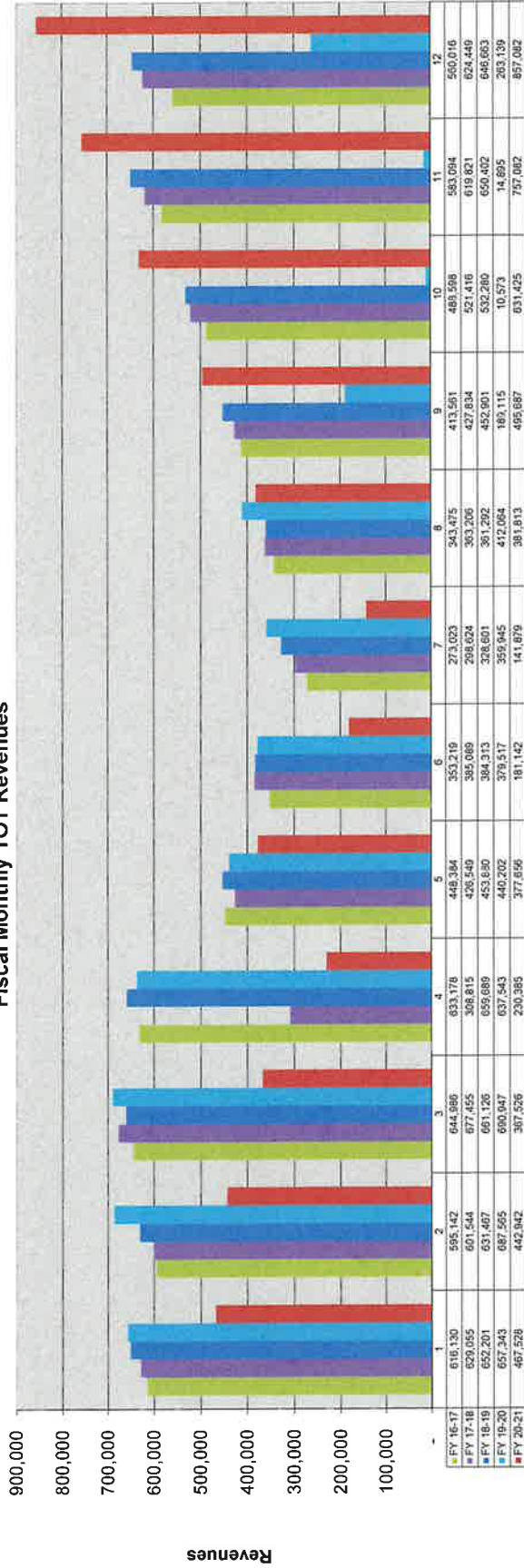
Fiscal Quarters	By Calendar Year																			
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024										
1st Quarter	1,254,176	2.4%	1,398,303	11.5%	1,484,972	6.2%	1,734,385	16.8%	1,858,259	7.0%	1,808,054	2.8%	1,944,784	7.5%	2,035,655	4.7%	1,277,990	-37.2%	1,277,990	-37.2%
2nd Quarter	904,743	4.6%	1,044,451	15.4%	1,162,108	11.3%	1,368,854	17.6%	1,434,781	5.0%	1,120,452	-21.9%	1,497,852	33.7%	1,457,962	-2.7%	785,184	-45.8%	785,184	-45.8%
3rd Quarter	692,844	7.0%	781,225	12.8%	908,589	16.3%	987,369	8.7%	1,030,059	4.3%	1,089,664	5.8%	1,142,784	4.9%	961,124	-15.9%	1,019,379	6.1%	1,019,379	6.1%
4th Quarter	1,095,860	6.5%	1,232,477	12.2%	1,481,465	20.2%	1,534,331	3.6%	1,631,708	6.3%	1,765,686	8.2%	1,820,345	3.6%	288,607	-84.2%	2,245,589	67.8%	2,245,589	67.8%
1st Half Trend	2,158,919	3.4%	2,442,754	13.1%	2,647,080	8.4%	3,101,239	17.2%	3,291,039	6.1%	3,028,505	-8.0%	3,442,676	13.7%	3,493,117	1.5%	2,067,179	-40.6%	2,067,179	-40.6%
2nd Half Trend	1,791,704	6.9%	2,013,702	12.4%	2,390,054	18.7%	2,521,700	5.5%	2,661,767	5.6%	2,855,350	7.3%	2,972,138	4.1%	1,249,730	-58.0%	3,264,968	161.3%	3,264,968	161.3%

	Completed FY Years Average			Percent of Total Year		
	Mth	Qtr	Semr	Mth	Qtr	Semr
January	205,087	4.5%	205,087	4.5%	205,087	4.5%
February	256,425	6.0%	256,425	6.0%	256,425	6.0%
March	300,617	7.0%	300,617	7.0%	300,617	7.0%
April	346,885	8.1%	346,885	8.1%	346,885	8.1%
May	411,158	9.0%	411,158	9.0%	411,158	9.0%
June	438,015	10.3%	438,015	10.3%	438,015	10.3%
July	461,753	10.8%	461,753	10.8%	461,753	10.8%
August	448,742	10.4%	448,742	10.4%	448,742	10.4%
September	448,448	10.5%	448,448	10.5%	448,448	10.5%
October	414,555	9.7%	414,555	9.7%	414,555	9.7%
November	309,387	7.2%	309,387	7.2%	309,387	7.2%
December	231,476	5.4%	231,476	5.4%	231,476	5.4%
Annual Totals	4,287,549	100.0%	4,287,549	100.0%	4,287,549	100.0%

[1] From monthly Operator reports for month. Does not reconcile to actual monthly receipts due to delay in reporting, tax payments and delinquencies
[2] In July 2010 additional 2% Napa Valley Tourist Tax Ordinance effective - increase Tax Rate by 16.66%

Chart 2

City of Calistoga Fiscal Monthly TOT Revenues



Months

City of Calistoga
 Monthly Occupancy Rates - All Types

Chart 4

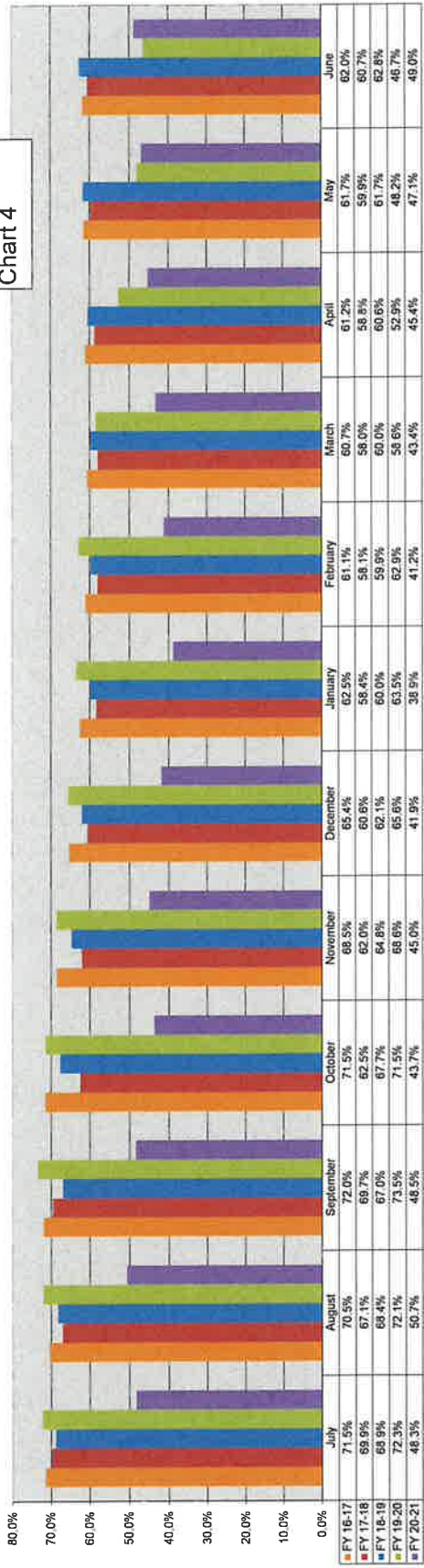


Chart 5

City of Callistoga
Average Monthly Rates - All Types

